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ADMINISTRATIVE OFFICE
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April 15, 1978

Mendocino County Board of Supervisors
Mendocino County Courthouse
Ukiah, California 95482

Gentlemen:

Attached for your consideration and action is a report from the Administrative Office anlyzing the anticipated effects of Proposition 13 and Senate Bill 1 and Proposition 8 as they affect the 1978-79 Mendocino County budget and programs. We have delayed this report until the Legislature acted on Senate Bill 1 and accordingly have had the benefit of numerous other reviews to consider in our evaluation.

We are all aware of the popular and media interest in the "Jarvis-Gann" Amendment, also known as Proposition 13, as far as its effects upon local government in California. The "Jarvis-Gann" Amendment has received nationwide attention because of its contemplated effects on governmental expenditures. The Amendment has become a rallying point for those who are dissatisfied with government in general and governmental taxation in particular.

Unfortunately, it is also bringing to the floor a divisive and negative reaction from some quarters. The emphasis is being made upon "them" and "us." In other words, the idea that local government employees in California, including school teachers, employees of cities and counties, and special districts are different than local taxpayers. As we know, employees of California local governments and school districts are also property taxpayers. It may be appropriate at this point and time to say that what we need is a calm, professional and detached overview of property tax and other taxing systems in California towards an end of resolving the serious problems which exist. You have all heard the maxim - "There is no free lunch." Property tax may be substantially reduced, but if basic public programs are to be adequately continued, the property tax will be replaced. If not, programs will be reduced and some reduced substantially. If the voters are informed of the possible effects and vote for curtailment, than in our democratic system, curtailment will be the answer.

It is important to remind us all that California local government expenditures cover a wide spectrum through schools, special districts, cities and counties. County government property tax funds are expended for education, roads, cultural services (such as libraries, museums and parks), solid waste sites and operations, required legal advertising, animal control programs including predatory animal control, veterans services, air pollution control, and the law enforcement system (Courts, D. A., Public Defender,

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Sheriff, Constables, Probation, Jail and Juvenile Hall), planning and land use regulation. There is also mandated local funding participation in its Medi-Cal program, adult welfare participation, general relief and AFDC. There are very few in our society who are fortunate enough not to have to utilize some of these services in one fashion or another.

With just these examples, I would urge the readers of this report to realize that local government is broad spread in its coverage and exists to serve all citizens in some capacity or another. As Justice Holmes indicated - Taxes are what we pay for civilization. The question is, by whom and how much? These are the types of decisions that are going to be made on June 6th by the voters of the State of California.

I hope the Board will review this report in detail and direct County staff in the direction which they choose to adopt.

Respectfully submitted,

Albert P. Beltrami
County Administrator

APB:ph



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April 15, 1978

TO: Board of Supervisors

FROM: County Administrative Officer

SUBJECT: Analysis and Report of Effects of Proposition 13 and SB 1 on 1978 - 79 Budget and County Programs.

I INTRODUCTION

Faced with an amazing inflationary impact on the cost of housing since 1974 and by a lack of concentrated attention by the State Legislature and Administration to overhaul the property tax system, a group lead by Mr. Jarvis of Southern California and Mr. Gann of Northern California combined forces and obtained enough signatures to place a property tax limitation proposition before the voters for the June 6, 1978 primary. This is now well known as the Jarvis-Gann Amendment or Proposition 13. This follows three previous attempts to limit property tax. In 1968 and 1972, Phil Watson, L.A. County Assessor, had propositions placed on the ballot which would have also limited property tax revenue in California. Both these propositions were defeated on an approximately 2-1 basis. Later, Governor Reagan supported Proposition 1 which would have limited taxation in California-but basically at the State level. That also was defeated.

With the qualification of Proposition 13 for the ballot, the State Legislature has been energized into action and SB 1, sponsored by Senator Behr of our own area, was adopted and signed into law on March 3, 1978. This is the State Administration and State Legislators answer to Proposition 13. The Behr Bill, SB 1, is tied in with Proposition 8 also on the June 6th ballot which will provide for a split roll or a differential in assessment of business property as compared to home property.

The voters of California on June 6th have in effect four alternatives;

(A) Support of Proposition 13 and defeat of Proposition 8;
(B) Support of Proposition 8 and defeat of Proposition 13;
(C) Support of both Proposition 13 and Proposition 8, which means that Proposition 13 will control.
(D) Defeat of both Proposition 8 and Proposition 13, which would leave us approximately in the same condition as at present.

II Proposition 13

1. Specifically, the Jarvis-Gann Amendment, which we now refer to as Proposition 13, provides as follows:

- Limits ad valorem property taxes of all real property to one percent (1%) of the full cash value of the property - exempts existing voter-approved bonded indebtedness from the 1% limitation.

- Defines "full cash value" as the Assessor's appraised value of real property as of March 1, 1975, adjusted by changes in the Consumer Price Index - not to exceed 2% per year.

- Permits establishment of a new "full cash value" when there is new construction or a change in ownership.

- Permits the re-assessment, up to the March 1, 1975 value, of property which was not current on the 1975 -76 assessment roll.

– Requires counties to collect the 1% property tax and to "apportion it according to law to the districts within the counties".

– Prohibits new ad valorem taxes on real property or sales or transaction taxes, on the sales of real property.

– Permits the imposition of special taxes by local agencies, other than those prohibited, by a two-thirds (2/3) vote of the "qualified electons" of such agencies.

– Requires a two-thirds (2/3) vote of all members of both houses of the Legislature for any changes in State taxes which would result in increased revenues.

In Mendocino County, the secured and unsecured property tax collected for County government operations in 1977-78 was $8,973,415. This was to finance a total budget of $28,828,610. Therefore, approximately 28% of the Total County operation comes from the property tax.

Based on our projections that the unsecured and utility rolls will relate to the 1% limit under Proposition 13, and that the 2% increases do not take effect until 1978, we project a 64% loss in Full Cash Value.

We therefore are estimating a property tax income of approximately $2,907,000 for an approximate reduction of $5,166,000. Total revenue will be decreased by approximately 18%.

2. One difficulty with Proposition 13 is its very simplicity – or its apparent simplicity. Proposition 13 attempts to solve a complex governmental financing problem with a very simple and direct answer – that is to immediately reduce property tax by approximately 60 percent. While this is appealing to all of us as property taxpayers, there are serious problems of defining of terms and defining of facts. These problems include the following:

A. Proposition 13 provides no direct resolution for renter relief. There are approximately 27,315 renters in Mendocino County. They have no guarantee of any reduction in their rents because of Proposition 13.

B. Proposition 13, in effect, lays its chief attack upon local government which is the government which relies most on property tax in California. Therefore, this will involve school districts, special districts, city government and County government. Unlike these four, State government is not directly reduced at all by Jarvis-Gann. Unfortunately, State government is the area that mandates programs upon local governments. The apparent effect then of Proposition 13 is to place the burden for tax relief on the local governments; and, in effect, to leave State government basically intact. The danger is that local governments will then have to go to the State, hat in hand, for whatever funding can be made available from the State surplus and other sources of revenue. The limited home rule freedom that local government now has to make its own decisions may be totally eliminated by Proposition 13 as the State, in effect, "calls the shots". Unfortunately, there are some who think that this is not necessarily unattractive to some State officials.

C. The Jarvis-Gann initiative provides no replacement revenue. There is an assumption by supporters of the program that the State will immediately step forward with its surplus and keep essential services going. After seeing the unimpressive record of the State Legislature and Administration over the last five years in the field of property tax reform, there can be some legitimate doubt that the State will quickly come to anyone's fiscal rescue. Indeed, it may be to the State's advantage to take their time in their own decisions.

D. Proposition 13 provides that future taxes can be raised by a two-thirds vote of "qualified" electors. This issue is now being debated by the attorneys. However, it does appear that electors relates to those who are registered to vote and the word "qualified" perhaps means those who register to vote. Under this interpretation it will be almost impossible to receive future tax increase approvals of any sort.

E. There are the specific unknown areas in Proposition 13 relating to questions on:

a. Property transfer tax.
b. The effect on revenue sharing.
c. The effect on unsecured taxes.
d. The effect on medical and adult aids, which are based on assessed valuation.
e. The effect on interest income received by the County.

We assume that property transfer taxes and interest income will be reduced due to the effects of Proposition 13. We assume that revenue sharing and antirecession funds will be reduced in the second year after Proposition 13 because of the decline in tax effort at the local level. We assume that

unsecured taxes will also decline in the second year based on constitutional provision that unsecured taxes be based on the tax rate of the previous year. We assume that the medical and adult aids cost will be decreased also somewhat due to the assessed valuation decrease.

F. Other concerns relate to the effects of Proposition 13 on other areas of taxation. The Febuary 1978 report prepared by the Assembly Revenue and Taxation Committee on Proposition 13 indicates that there probably will be a double taxation on the timber industry under Proposition 13. This is due to the fact that the return to assessed valuation of 1975 - 76 year will include standing timber which was the case prior to the timber yield tax law of 1976 - 77. That law, however, is also still in effect, which would mean that industry would face both the standing timber and the yield tax cost until these laws were changed. The effect on the Williamson Act properties and properties included under the 1974 ACA 11, which authorized preferential assessment for properties with historical significance, would both be superseded by Proposition 13 and properties would be paying based on the assessment on the 1975 - 76 property roll. Also, the effect of Proposition 13 on business and industry is substantial as compared to homeowners. A windfall for industry does not necessarily mean a reduction for the consumer. (See attachment I)

3. One of the interesting projections relates to the Proposition 13 overall effect on the homeowner. With the proposed decrease of property tax payment, the effect will be to increase federal income tax payments since the deduction for property tax payment will no longer be available in the same amount. In effect, some property tax savings will be shifted into increased federal income tax payments, thereby reducing local revenues and increasing federal revenues.

4. A serious defect which has been charged with Proposition 13 is that under the legislation it would be possible for houses, side by side, to be paying different property taxes for the same level of service. This will be due to the reassessment only taking place once a house is actually sold. This issue has already had a question of its constitutionality raised. A sideline of this is that there is no provision under Proposition 13 for decreasing assessments. In instances where a house is in a declining area neighborhood or a house gets destroyed, there is no provision for relief or reduction of assessments. Finally, there is the question as to the 2% increase provision. Under Proposition 13, property can be increased 2% a year maximum. The assumption is that this would be across the board. There is no outline as to when this would take place, immediately after the 1975 - 76 base year or immediately after the adoption year of the Proposition.

5. The Proposition also is not clear on the allocation issue. It does provide that the County shall allocate under law to special districts. This raises the question whether the counties and cities are considered special districts or not and whether they would even be available to receive any of the funding. If so, on what basis would the County provide the allocation. There is no present funding legislation on allocation. It may be that the Board of Supervisors will in effect be deciding priorities between the various districts and agencies within the County.

Special District

While this report deals with Mendocino County Government, and not the schools, cities, or special districts, it is pertinent to indicate possible effects on certain special districts such as fire, water, cemetery, and lighting.

Most of these districts exist completely on property tax revenue. A reduction of approximately 60% in that revenue will translate to a direct reduction of services. The lighting district example is perhaps the most acute. We now pay P.G.&E. for street lights through lighting districts. It will COST additional funds to take lights down. It will cost more additional funds to replace lights.

One unknown question is the effect on fire insurance rates if fire district services are reduced - but we can only surmise that insurance costs to business and homeowners will increase.

6. Finally, the question of implementation is very acute. Obviously with the legislation of Proposition 13 going into effect 30 days after adoption or in the beginning of July and with the state law requiring County budgets to be adopted by September 1st, we must be thinking towards an alternative system of handling the budget if Proposition 13 should pass. Accordingly, the reason for this report.

III SENATE BILL 1 AND PROPOSITION 8

Under provision of SB 1, Proposition 8 would provide for a split role for a differential assessment of business property and homes. Basically, the provisions of SB 1 relate to homeowners and to renters and are well outlined in Attachment II as produced by League of California Cities. The effect of SB 1 and Proposition 8 as regards to local government is that, unlike Proposition 13, Proposition 8 and SB 1 start to actually meet the long term problem of the property tax issue. Property tax has long been considered an inequitable and regressive tax. It's been a costly tax to collect and administer but it has been the local government tax of California. The property tax has been established normally by local governing boards, either school boards, district Board of Directors, County Boards of Supervisors or City Councils based on locally determined needs.

SB 1 and Proposition 8 commences the true reform of property tax legislation by transferringwelfare obligations to the State and starting to limit property tax to property tax related services,while still maintaining local decision and control over programs.

With 58 Counties, 414 Cities, 1,342 school districts and 4,710 special districts in California, most of them competing for the property tax dollar, basic overhaul of the property tax is needed - including reallocation of responsibilities and functions. SB 1 and Proposition 8 is a start in that direction.

Unfortunately, SB 1 is a complicated piece of legislation unlike the simple wording of Proposition 13. This makes it more difficult to comprehend, but it basically will provide for a 30% tax reduction; with an expenditure limit for local governments.

Our fear expressed is that SB 1, as a legislative act, can be changed by the legislation in the future. This is true and can be of concern to many people.

Finally, SB 1 does provide for inflation growth protection to local government by a deflator price index approach.

Effects on Social Programs

Based on projections of property tax revenue under Proposition 13 of $2,907,000, it is enlightening to compare our present mandated participation in just programs: Medical, Adult Aids Supplement, AFDC.

MediCal	996,600
SSI/SSP	444,266
AFDC (County)	1,161,918
	2,602,784

These three programs alone will take about 89% of the property tax available under Proposition 13.

Many citizens are concerned at growing social programs and support property tax limits in order to halt this growth. Unfortunately, the mandated Federal and State programs will have to be met - or the law broken. The Napa County CAO has recommended that the State and Federal governments be notified that Napa will not participate in their mandated programs. This form of civil disobedience has not been too successful in the courts however.

With the requirement then to participate in social and health programs, the question becomes one of reducing other programs. Generally, these will be programs of most interest to general property taxpayers, as far as direct services.

IV BUDGET OPTIONS

Under either Proposition 13 or Proposition 8, the budget for 1978 - 79 will be changed - the question is one of degree.

The simple truth is that we already have increases for next years budget, even with no salary changes or new positions:

1. County portion of Social Security is increased by Federal law.

2. County will commence paying Unemployment Insurance under new Federal law - effective September 1, 1978.

With the Board's direction to hold the budget line to last years dollar amount, and with inflation running at 7-8 %, we face a real challenge for next year's budget.

In order to adequately plan for the effective date of Proposition 13 however - which is July 1, some immediate policy decisions are necessary.

Accordingly, based on staff analysis, the following budget guidelines are recommended in priority listing. We would propose to implement these proposals as needed to balance the budget, so that not all steps may be required.

1. Utilize all available County Revenue Sharing funds to maintain County services and immediately so notify Fire and Water districts and non-County agencies.

2. Enact or increase user charges and fees for Planning and Building Inspection, LAFCO, Library, Solid Waste Sites, Animal Control, and other operations. Support legislation to increase criminal fees.

3. Notify contractors as to non-renewal for Animal Control program with Cities of Ukiah, Fort Bragg, and Willits, and with ambulance contractors and Public Defenders.

4. Eliminate memberships in CSAC, RCRC, REA, and Mendocino Chamber of Commerce.

5. Eliminate hunter-trapper program and County share of Farm Advisor.

6. Contract all required legal advertising to lowest bidder.

7. Consolidation of Justice Courts to three.

8. Eliminate Coastal Plan development by County.

9. Reduce Library and Museum operation to 20 hours weekly with bookmobile making runs semi monthly.

10. Eliminate toll free lines to County offices.

11. Reduce Parks & Beaches operations to caretaker status.

12 Eliminate Capital Improvement program and dispose of coastal building site. Close all branch offices.

13. Close Community Hospital and contract medical services for indigents.

14. Reduce Contingency fund by 30%.

15. Eliminate membership in JPA's and Grants requiring local funding.

16. Reduce Sheriff's patrols and utilize response system only.

17. Eliminate all new County road construction. Reduce County road tax 50%. Eliminate MTA and utilize funding for road maintenance.

18. Reduction in force of 168 positions / 20% of work force.

19. Negotiate 32 hour week with a salary reduction.

20. Across the Board reduction of 20% in large departments and 10% in smaller departments including departments with State and Federal funding.

For Board Governed Special Districts, eliminate Flood Control District, eliminate Air Pollution District and reduce Lighting Districts by 60% each.

These proposals are not "set in concrete" but are a basis for policy determination by your Board.

We recommend your review and direction on these proposed reductions by April 25th in time for proposed budget hearing planning and utilization.

League of California Cities

California Cities Work Together

Comparative Summary Analysis of the Jarvis-Gann Initiative and SB 1

	Jarvis	SB 1
Property tax relief to homeowners	Statewide estimated average relief of 57% ($2.3 billion)	Guaranteed relief of 30% ($1.2 billion)
Overall property tax relief to homeowners	Existing homeowner exemption will be continued but dollar benefits will be reduced by 57%. Total homeowner relief including exemption will equal $2.65 billion.	Existing homeowner exemption will be continued at current level. Total homeowner relief including exemption will equal $1.96 billion.
Property tax relief to renters	None.	Renters income tax credit increased from $37 to $75 per year. ($165 million)
Property tax relief to business	Statewide estimated average of 57% ($4 billion).	None.
Senior citizens tax relief	No special treatment. Same as all property owners; no relief for renters.	Additional relief for homeowners and renters over 62 years with incomes up to $13,000 ($82 million).
Existing State surplus	Not mentioned.	Used to fund residential property tax relief.
Local property tax revenue limit	1% of full cash value; maximum 2% AV growth per year; reassessment when property changes ownership.	Revenue growth limited to percentage increase in GNP price deflator plus additional revenue derived from new construction.
Replacement revenue	Not mentioned; available sources and increases necessary to make up lost revenue: —sales tax - 100% increase or —income tax - 125% increase or —bank and corporation tax - 333% increase.	Local revenue loss reimbursed from existing and projected state surplus. No additional tax increase necessary.

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	Jarvis	SB 1
State revenue limit	None.	State personal income growth times 1.2.
Reallocation of responsibility for welfare costs	No change.	State assume cost of most county welfare services now borne by residential property tax.
Equity to homeowner	AV for properties held by the same owner for several years may lag far behind full cash value requiring newly purchased properties to bear a disproportionate tax burden.	Owners of properties of equal value within a single tax code area will continue to pay equal taxes.
Current tax shift from business to residential property	Due to less frequent change in ownership of business property and reassessment provisions of initiative, the current shift from business to residential property will be accellerated.	The current gradual shift of the property tax burden to residential property will be arrested.
Bonding capacity	General obligation and other bonds will become more costly and much more difficult to finance.	G.O. and other bonds will still be available for financing capital improvements; G.O. bonds will continue to require a 2/3 approval.
Redevelopment agencies	57% tax rate reductions and 2% per year AV growth limits will make tax increment financing infeasible.	Gradual rate reductions resulting from revenue limits will reduce receipts slightly; AV growth is not controlled and improvements within redevelopment areas are excluded from computations for establishing revenue limits.
Implementation	Becomes effective July 1, 1978 except for 2/3 Legislative voting requirement which becomes effective immediately.	Became effective March 3, 1978; affects local and state revenues starting July 1, 1978; will be repealed unless Proposition 8 is approved and Proposition 13 is defeated or declared unconstitutional.

California Cities
Work Together

League of California Cities

March 3, 1978

PROPOSITION 13 - THE JARVIS-GANN INITIATIVE

The effect Proposition 13 would have on local government and individuals in California must be understood by the voters if an informed choice is to be made in June. To accomplish this important educational process, all views must be given a fair hearing. For this reason, the League has prepared the following summary of pro and con arguments about Proposition 13.

Advantages to Property Owners and Renters

1. Homeowners will receive $2.3 billion in property tax relief. (Excluding losses to federal and state income taxes.)

2. Businesses will receive $3.9 billion in property tax relief (Excluding losses to income taxes.)

3. Growth in property taxes will be curtailed by freezing assessment growth at 2% a year.

4. Rents may be positively affected in some areas, depending on the competitiveness of the local rental market.

5. A 2/3 voting requirement will make it more difficult to increase state and local taxes.

6. Placing property tax limitation and other provisions of Proposition 13 in the State Constitution prohibits the Legislature from altering the changes that will be accomplished.

Advantages to Local Government

1. Severely curtailed revenues will force local government to eliminate unnecessary expenditures.

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Disadvantages to Property Owners and Renters

1. Homeowners will receive only 34% of the property tax relief. Business will receive 56% with the remaining 10% going to the state through reduced contributions to business inventory and homeowner property tax relief.

2. Proposition 13 does not guarantee that landlords will pass on property tax savings to tenants in the form of lower rents. Rentals comprise 45% of all residences in California.

3. An increase in state and federal income taxes resulting from decreased deductions for property tax payments will erode homeowner tax savings. Of the $7 billion property tax reduction, approximately $295 million will be lost to the state and $1.9 billion to the federal government.

4. Any increase in either state sales or income tax to replace local revenues will fall more heavily on homeowners than do property taxes. Homeowners pay 35% of property taxes, 55% of sales taxes and 75% of income taxes.

5. Renters are not guaranteed lower rents, yet they will share the burden of higher sales or income taxes.

(over)

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Advantages to Local Government

2. Increased difficulty in raising local taxes will provide additional incentive for economies in government.

3. The initiative provides a shock, if one is needed, to realign government priorities in California.

4. If property tax savings are of greater benefit to business than possible negative business impacts resulting from impairment of local government services, state and local governments might benefit economically by the lower cost of doing business in California.

Disadvantages to Property Owners and Renters

6. Proposition 13 will cause a constant shift of the total property tax load from businesses to homeowners. This happens because homes are sold more often than businesses and will be reassessed and taxed at full market value after each sale.

7. Two identical properties, receiving the same services, will have dramatically different property taxes simply because of different purchase dates.

8. Assessing newly purchased homes at full market value will penalize people purchasing homes for the first time, older citizens wanting to change homes, and homeowners forced to relocate.

Disadvantages to Local Government

1. Local government will lose over $7 billion in annual revenues.

2. In the absence of replacement revenues, property tax reductions will force a cut in local services with no provision for assuring that basic levels of public safety and education are preserved.

3. Revenue reductions and tax rate limits will restrict the use of General Obligation Bonds and other types of bond financing, making capital improvement projects such as schools, parks and libraries more difficult and expensive to accomplish.

4. Proposition 13 will encourage the growth of "BIG" government by forcing increased local reliance on state and federal revenue sources.

5. Local control over taxation levels is restricted by imposing a stringent voting requirement on local tax increases.

6. The method of distributing property taxes is completely changed, with no guidance offered to develop a new allocation method. As a result, units of local government with high reliance on property tax revenues could lose, in some cases, over half of their funding.

7. Proposition 13 threatens the viability of redevelopment activity in California and makes default on many redevelopment obligations very possible.

MENDOCINO COUNTY

Illustrative Examples of Proposition 13 -
Caused Tax Reductions

		1977-78	Proposition 13 *
A.	Agricultural Preserves		
	No. 263	$ 3,782.26	2,420.66
	162	27,440.72	17,726.71
	272	477.76	308.63
	184	1,128.38	728.93
	163	1,997.18	1,290.18
B.	Commercial Property		
	Masonite	1,013,257.54	654,564.37
	Safeway	17,751.10	11,467.21
	Deep Valley Shoppi ng Center	30,163.96	19,485.92
	Georgia Pacific	819,028.68	529,092.53
	Eden Valley	23,759.34	15,348.53
C.	Residential Property-Average		
	No. 179-291-17	465.40	300.65
	5-150-44	969.06	626.01
	1-392-01	297.38	192.11
	3-550-42	639.22	412.94
	8-094-03	290.22	187.48
D.	Residential Property-High Value		
	No. 144-011-05	3,596.24	2,323.17
	121-280-08-05	3,575.74	2,309.93
	1-040-04	1,631.32	1,053.83
	1-201-15	2,370.62	1,531.42
	1-271-21	2,279.06	1,472.27
E.	Utilities		
	Pacific Gas & Electric	1,065,638.92	688,402.74
	Pacific Telephone & Telegraph	716,188.34	462,657.68

*Based on an estimated reduction of 64.5%

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